## UNITED STATES DISTRICT COURT DISTRICT OF NEW HAMPSHIRE

United States of America

V.

Case No. 1:12-mc-47-PB

Don Mon Chin, as President of China Gardens, Ltd.

## ORDER

No objection having been filed, I herewith approve the [5] Report and Recommendation of Magistrate Judge Landya B. McCafferty dated January 7, 2013. "'[O]nly those issues fairly raised by the objections to the magistrate's report are subject to review in the district court and those not preserved by such objection are precluded on appeal." School Union No. 37 v. United Nat'l Ins. Co., 617 F.3d 554, 564 (1st Cir. 2010) (quoting Keating v. Secretary of Health & Human Servs., 848 F.2d 271, 275 (1st Cir.1988)); see also United States v. Valencia-Copete, 792 F.2d 4, 6 (1st Cir. 1986) (after proper notice, failure to file a specific objection to magistrate's report will waive the right to appeal).

Don Mon Chin is ordered to obey the summons and appear on February 28, 2013, at 9:00 a.m., at the IRS office located at 80 Daniel Street, Portsmouth, New Hampshire, before Revenue Agent Ralph E. Chasse (or any other authorized Revenue Officer of the IRS) to give testimony and produce all books and records in his possession or control required and called for by the terms of the summons of July 12, 2012.

It is further ordered that the government be awarded its costs.

SO ORDERED.

/s/ Paul Barbadoro
Paul Barbadoro

United States District Judge

Date: January 29, 2013

cc: T. David Plourde, AUSA

Don Mon Chin as President of China Gardens, Ltd.